

APPENDIX III

MANUAL AND REIMBURSABLE OPTAR PROCEDURES

The procedures in this appendix are not intended for normal operating forces accounting business. They should be used only when the AIS has suffered a failure and will not be in service for a prolonged period, or when accounting for reimbursable OPTARS in those cases when the unit's AIS does not provide the capability for reimbursable accounting.

1. EMERGENCY PROCEDURES

a. Control of Documents

When the AIS is not in service, the OPTAR holder will be required to establish a system to manually record information on requisitions and obligations. This will consist of a manual requisition control log which may be maintained either in an electronic spreadsheet or in a manual log, as long as it contains the following minimum information: requisition number, stock number, fund code, quantity, unit price and extended price. Figure III-1 below shows a sample.

SAMPLE MANUAL REQUISITION CONTROL LOG

MANUAL REQUISITION CONTROL LOG

REQUISITION NUMBER	STOCK NUMBER	FUND CODE	QUANTITY	UNIT PRICE	EXTENDED PRICE

Figure III-1

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A holding file will be established to collect copies of source documents (e.g., requisitions such as NAVSUP Forms 1250-1) after they are processed for supply action and entered into the manual requisition control log. The intent is to establish a reliable means to ensure that obligation information on all requisition documents is retained until the AIS is restored and the documents can be entered into the automated records.

b. Transmittal Letters

If the AIS is anticipated to be out of service for more than a few days and the unit would therefore miss a scheduled TL submission, the unit should promptly report the circumstances to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) and request specific guidance. It is generally preferable to restore the AIS as soon as possible, enter all manual documents that were generated while the system was down and then produce and submit the TL.

c. Estimated Budget OPTAR Report

If the AIS will be out of service at the end of the month, an Estimated Budget OPTAR Report will be prepared and submitted to the normal addressees, in message format. The subject line of the message should be "ESTIMATED BUDGET OPTAR REPORT". Refer to Figure III-2 below. The following information will be needed to prepare the Estimated Budget OPTAR Report:

- Last month's Budget OPTAR Report (A),
- The file copies of Transmittal Letters submitted during the month, prior to loss of the AIS (B),
- The manual requisition control log (C), and
- The current month's Summary Filled Order/Expenditure Difference Listing (D).

Begin with the Column 22 values (chargeable obligations) from last month's Budget OPTAR Report (A) for each fund code. Add to them (for each fund code) the value of any TL's submitted (B) and the value of the offline requisitions, taken from the manual requisition control log (C). The result will become the Column 22 values on the Estimated BOR.

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Estimated Budget OPTAR Report Preparation

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Figure 3-2

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Next, add the month's differences for each listed fund code from the current Summary Filled Order/Expenditure Difference Listing (D) to the Column 23 values from last month's Budget OPTAR Report (A). The results become the Column 23 values for the Estimated BOR.

Next, add the values for each fund code from Column 22 and 23 on the estimated BOR and enter them in column 24. Enter the total of each column and verify the addition by adding the total of column 22 to the total of column 23. This sum should equal the total of column 24. When the AIS has been restored, enter all offline documents, generate and submit a TL and then submit a normal Budget OPTAR Report on the first work day of the following month. Do not submit a corrected Budget OPTAR Report.

2. MANUAL REIMBURSABLE ACCOUNTING PROCEDURES

Some AIS (such as SNAP II and MICRO SNAP) are not capable of performing automated accounting for reimbursable OPTARS. Reimbursable OPTARS are not often issued to those smaller afloat units that use MICRO SNAP or SNAP II, but in the event that such a unit is issued a reimbursable OPTAR, the following procedures apply. Separate accounting records (Requisition OPTAR Log, Holding Files, Transmittal Letters and Budget OPTAR Reports will be established for each reimbursable OPTAR.

KEY POINT: This manual process is used only when the AIS will not perform reimbursable accounting. Since relatively few reimbursable OPTARS are issued to small units, and since only one fund code (_A) is used in accounting for reimbursable OPTARS, this is a relatively simple process.

a. Requisition/OPTAR Log

Establish a Requisition/OPTAR Log (using NAVCOMPT Form 2155 or other manual or electronic spreadsheet format that contains the same information) for each reimbursable OPTAR grant. This log is used to record the reimbursable OPTAR grant and the value of transactions chargeable to the reimbursable. A sample manual Requisition OPTAR Log for a reimbursable OPTAR is shown in Figure III-3.

All chargeable transactions will be recorded to the log. All reimbursable OPTAR obligations will be charged to fund code _A and the reimbursable control code (provided with

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the grant) will comprise the first two characters of the requisition serial number.

Non-chargeable (e.g., Appropriation Purchases Account (APA)) requisitions will be entered, but these documents have no effect on the OPTAR balance and are not sent to the accounting system. Additionally, "differences" reported by the accounting system on the Summary Filled Order Expenditure Difference Listing in accordance with subpar. 4108-4 will be entered in the log in a Differences column and debit differences will decrease and credit differences will increase the OPTAR balance.

**SAMPLE MANUAL REQUISITION OPTAR
LOG FOR REIMBURSABLE OPTAR**

Fiscal Year 2002
UIC: 12345 RCC: CW
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Date	Ser #	Stock Number	Descr.	PRI	Supp Add	Qty	Date Rec'd	Incr/ Decr	Cost Chgble CA	Diff CA	Balance	Remks
1275			Grant					5000.00			5000.00	
1276	CW01	001234567	Metal	13		1	1280		500.00		4500.00	
1276	CW02	Open Purch	Repair	13		1	1281		1200.00		3300.00	
1315		OCT SFOEDL								(50.00)	3350.00	

Figure III-3

b. Holding Files

Establish holding files for the reimbursable OPTAR. These files will hold the appropriate accounting documents to be forwarded to the accounting system. (See pars. 4004, 4106, and 4108 for time frames of reporting.) Holding files required to be established and their contents are defined as follows:

FILE 1 - UNFILLED ORDER CHARGEABLE DOCUMENTS FOR TRANSMITTAL. This file contains the accounting copies of all requisition documents (e.g, NAVSUP Forms 1250-1, DD Form 1149, etc). All documents will be priced, extended, and the extended value will be entered in the Estimated Cost Chargeable column of the reimbursable OPTAR Requisition/OPTAR Log for the period involved, with a corresponding decrease to the OPTAR balance.

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File 2 - UNFILLED ORDER CANCELLATION DOCUMENTS/LISTS FOR TRANSMITTAL. This file contains lists of confirmed cancellations or copies of individual cancellation documents (**see subpar. 4104-5**), and downward price adjustments that decrease the estimated cost chargeable (credit adjustments). All documents will be priced, extended, and entered in the Estimated Cost Chargeable section of the Requisition/OPTAR Log for the period involved, with a corresponding increase to the OPTAR balance.

(i) Unfilled Order Cancellation Transactions. When a confirmed cancellation is received from a supply activity, the following steps will be performed (applicable to total cancellation of any value unfilled order and partial cancellation of unfilled orders).

Step 1 - On the original unfilled order entry line of the Requisition/OPTAR Log; annotate "CANC" in the Date Material Received column. In the Remarks column, write "CANC" and the Julian date of the annotation.

Step 2 - On the next available line of the Requisition/OPTAR Log enter the "credit" (negative) amount in the Estimated Cost Chargeable column corresponding to the fund code column used when originally posting the unfilled order. Annotate the Description column "CANC" and the Remarks column with "CANC" and the complete document number of the requisition cancelled.

Step 3 - Increase the OPTAR Balance column by the amount of cancellation. The cancellation value will be the amount of the corresponding original unfilled order previously recorded in the Requisition/OPTAR Log unless otherwise amended (or proportionate amount for partial quantity cancellations).

Step 4 - Prepare a list of the cancellations showing document number, quantity cancelled, unit of issue, fund code, cancelled value, and whether each transaction is a partial or total cancellation. Insure that the Julian date, serial number, and the fund code of the cancellation are identical to that shown in the original unfilled order.

Step 5 - File the list of cancellations in Holding File 2 pending the next OPTAR Document Transmittal Report

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submitted to the fleet or type commander to cancel the unfilled order in the accounting system. (The original unfilled order was previously processed through Holding File 1 and input into the accounting system).

(ii) Price Changes or Other Adjustment Transactions

Advance adjustment of the OPTAR balance may be made when requisition status or other advance data (not receipt document data because the expenditure would most likely be posted in the STARS-FL accounting system prior to the advance adjustment) indicates a total price difference (on a single unfilled order) between the cost estimated by the OPTAR holder and the actual cost to be charged. When such adjustments are to be made in advance, an obligation adjustment document may be prepared and placed in either Holding File 1 (increases) or Holding File 2 (decreases) and forwarded with other transactions.

c. Transmittal of OPTAR Documents

Documents in the two holding files will be forwarded to the fleet (Atlantic Fleet units) or type (Pacific Fleet units) commander for entry into STARS-FL. The frequency of submission will be the same as directed by the fleet or type commander for other OPTARS i.e., at least three times per month, on the 10th, 20th and last day or as otherwise directed. Establish an understanding with the fleet or type commander at the time the reimbursable OPTAR grant is issued regarding the specific procedures for forwarding obligations.

d. Budget OPTAR Report

Prepare and submit a manual Budget OPTAR Report (BOR) for reimbursable OPTARS, using the Message Budget OPTAR Report described in **paragraph XXXX**. The BOR will identify the reimbursable control code and will show costs only for fund code _A. In all other respects it will be the same as a standard Supplies & Equipage (direct funding) BOR. Submission time frames for the reimbursable OPTAR BOR are the same as for other Budget OPTAR Reports.

When the work or services to be performed under a reimbursable OPTAR have been completed and there are no unfilled orders (obligations) outstanding, no unmatched expenditures, and no amendments to the reimbursable grant

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expected, then a "final" BOR will be submitted. After a "final" BOR has been submitted, no additional submission is required. The "final" message BOR will be indicated by the phrase: "Reimbursable OPTAR complete, this is a final report." Submit the final BOR as soon as the above conditions are met; do not wait until the end of the fiscal year just to submit a final BOR. If applicable, this procedure will be used while the reimbursable OPTAR is a current year OPTAR.

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